

STATE TAXATION OF FOOD AND FOOD INGREDIENTS

State	Food	Candy	Soft Drinks	Dietary Supplements	State	Food	Candy	Soft Drinks	Dietary Supplements
Alabama	GR	GR	GR	GR	Montana	--	--	--	--
Alaska	--	--	--	--	Nebraska	E	E	E	GR
Arizona	E	E	E	GR	Nevada	E	E	E	GR
Arkansas	LR	GR	GR	GR	New Hampshire	--	--	--	--
California	E	E	GR	GR	New Jersey	E	GR	GR	E
Colorado	E	E	GR	GR	New Mexico	E	E	E	E
Connecticut	E	GR	GR	GR	New York	E	GR	GR	E
Delaware	--	--	--	--	North Carolina	E	GR	GR	GR
Florida	E	GR	GR	E	North Dakota	E	GR	GR	GR
Georgia	E	E	E	GR	Ohio	E	E	GR	GR
Hawaii	GR	GR	GR	GR	Oklahoma	GR	GR	GR	GR
Idaho	GR	GR	GR	GR	Oregon	--	--	--	--
Illinois	LR	GR	GR	GR	Pennsylvania	E	E	GR	GR
Indiana	E	GR	GR	GR	Rhode Island	E	GR	GR	GR
Iowa	E	GR	GR	GR	South Carolina	E	E	E	GR
Kansas	GR	GR	GR	GR	South Dakota	GR	GR	GR	GR
Kentucky	E	GR	GR	GR	Tennessee	LR	GR	LR	GR
Louisiana	E	E	E	GR	Texas	E	GR	GR	GR
Maine	E	GR	GR	GR	Utah	LR	LR	LR	LR
Maryland	E	GR	GR	GR	Vermont	E	E	E	E
Massachusetts	E	E	E	GR	Virginia	LR	LR	LR	LR
Michigan	E	E	E	E	Washington	E	E	GR	GR
Minnesota	E	GR	GR	GR	West Virginia	E	E	GR	GR
Mississippi	GR	GR	GR	GR	Wisconsin	E	GR	GR	GR
Missouri	LR	LR	LR	LR	Wyoming	E	GR	GR	GR

GR = The general state sales and use tax rate, LR = A lower sales and use tax rate imposed on food, E = Exempt, -- = No sales and use tax imposed



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Utah Food and Food Ingredients Definition

"Food and food ingredients" means substances, regardless of whether the substances are in liquid form, concentrated form, solid form, frozen form, dried form, or dehydrated form, and that are sold for ingestion by humans or chewing by humans and consumed for the substance's taste or nutritional value.

"Food and food ingredients" includes the following if sold without eating utensils provided by the seller:

- (A) food and food ingredients sold by a seller if the seller's proper primary classification under the 2002 North American Industry Classification System of the federal Executive Office of the President, Office of Management and Budget, is manufacturing in Sector 311, Food Manufacturing, except for Subsector 3118, Bakeries and Tortilla Manufacturing;
- (B) food and food ingredients sold in an unheated state by weight or volume and as a single item; or
- (C) a bakery item, including a bagel, a bar, a biscuit, bread, a bun, a cake, a cookie, a croissant, a Danish, a donut, a muffin, a pastry, a pie, a roll, a tart, a torte or a tortilla.

"Food and food ingredients" does not include an alcoholic beverage, tobacco, or prepared food.

Utah Code Ann. § 59-12-102.

Streamlined Sales Tax Agreement Definition

The streamlined sales tax agreement defines "food and food ingredients" as follows:

"Food and food ingredients" means substances, whether in liquid, concentrated, solid, frozen, dried, or dehydrated form, that are sold for ingestion or chewing by humans and are consumed for their taste or nutritional value.

"Food and food ingredients" does not include "alcoholic beverages" or "tobacco."

A member state may exclude "bottled water," "candy," "dietary supplements" and "soft drinks" from this definition, which items are mutually exclusive of each other.

Notwithstanding the foregoing requirements of this definition or any other provision of the Agreement, a member state may maintain its tax treatment of food in a manner that differs from the definitions provided herein, provided its taxation or exemption of food is based on a prohibition or requirement of that state's Constitution that exists on the effective date of the Agreement.